



Requested Amendments to the Claims:

This listing of claims will replace all prior versions, and listings, of claims in the application:

Listing of Claims:

1. – 16. (Canceled).

17. (Currently amended) A muffler that is configured to discharge exhaust from a machine having one of an engine and a compressor, the muffler comprising:

an outer muffler shell;

a first exhaust tube;

a tubular member formed inside the muffler shell, wherein a portion of the tubular member is arranged on an upstream end of the muffler in a direction of exhaust flow, wherein a first end of the tubular member is in fluid communication with the first exhaust tube, wherein a second end of the tubular member is in fluid communication with a space inside of the muffler shell, and wherein the tubular member is configured to attenuate acoustic energy of a first frequency band;

a resonator set ~~that forms~~ formed of ~~[[a]]~~ the portion of the tubular member, wherein the resonator set is configured to attenuate acoustic energy of a second frequency band, which is different from the first frequency band and which modulates the first frequency band; and

a second exhaust tube configured to discharge exhaust in the space inside the muffler shell to the atmosphere.

18. (Currently amended) The muffler according to claim 17, ~~wherein the tubular member is arranged at an upstream end of the muffler in a direction of exhaust flow~~, wherein the resonator set comprises at least two resonators, and wherein each of the resonators has a first end opening to an inner face of the tubular member and a closed second end.

19. (Previously presented) The muffler according to claim 17, wherein the resonator set comprises at least one resonator, wherein the resonator has a first end opening to an inner face of the tubular member and a closed second end, and wherein a plane defined by the closed second end is not parallel to a plane defined by the first end.

20. (Previously presented) The muffler according to claim 18, wherein the resonator set is arranged on a front end plate of the muffler shell.

21. (Previously presented) The muffler according to claim 19, wherein the resonator set is arranged on a front end plate of the muffler shell.

22. (Previously presented) The muffler according to claim 17, wherein the resonator set comprises at least one resonator, and wherein each of the resonators is open to an inner face of the tubular member.

23. (Previously presented) The muffler according to claim 18, wherein each of the resonators comprises noise absorbing material and a scatter preventative part.

24. (Previously presented) The muffler according to claim 19, wherein each of the resonators comprises noise absorbing material and a scatter preventative part.

25. (Previously presented) The muffler according to claim 22, wherein each of the resonators comprises noise absorbing material and a scatter preventative part.

26. (Previously presented) The muffler according to claim 17, wherein the second exhaust tube extends into the space inside the muffler shell.

27. (Currently amended) The muffler according to claim 18, wherein a distance between the closed end of a first of the two resonators and the tubular member differs from a distance between the closed end of the second ~~first~~ of the two resonators and the tubular member.

28. (Previously presented) The muffler according to claim 17, wherein the resonator set comprises at least one resonator, wherein the resonator has a first end opening to an inner face of the tubular member and a closed second end, and wherein a distance between a first end of the closed end of the resonator and the tubular member differs from a distance between a second end of the closed end of the resonator and the tubular member.